

DISCLOSURE DIVISION

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☒ **WAIVER REQUEST**
☐ **ANSWER**
☐ **RECONSIDERATION REQUEST**
☐ **UNTIMELY**

DATE: 10/30/2020

DOCKET #:

Ashley Wimberley, Director
Disclosure Division

[Signature]

FILER INFORMATION

Name: Mr. Ricky Johnson, Sr.
Address: 1832 Brown St., Harvey, LA 70058-3508
Office/Position: Jefferson Parish School Board, District 2 / District 2 / Jefferson
Dates of Service: 2013-2019
Number of Disclosures and/or Amendments Filed with Agency: 13

REPORT INFORMATION

Name of Report: Tier 2 Annual Personal Financial Disclosure covering calendar year 2018 - Amendment
Report ID: PFD19006992
Original Due Date: 5/15/2019
Initial PFD Filed on: 5/15/2019
NOD-amend Received: 2/11/2020 - Signed by: Fay Johnson
Amendment/Answer Due Date based on NOD: 2/20/2020
Amendment/Answer Filed: 9/4/2020

LATE FEE INFORMATION

Amount of Late Fee: \$2500
Days late from receipt of NOD: 197
Total days late from initial due date: 478
Late Fee Order Received: 10/8/2020
Payment/Waiver Request Due Date: 10/28/2020
Waiver Request Received: 10/26/2020

COMMENTS:

Philip Rebowe is requesting a waiver on behalf of Ricky Johnson, Sr., for failing to amend his 2018 Annual PFD timely. Mr. Philip stated he assisted Mr. Johnson in preparation of his 2018 Annual PFD Statement and filed it on his behalf on May 15, 2019. Rebowe inadvertently submitted the statement without Mr. Johnson's signature. During February 2020, Mr. Rebowe resigned from his position as partner with the Carr, Riggs & Ingram CPA's and joined the Postletwaite & Netterville CPAs in mid-March 2020. During his transition, the business email and phone number (Rebowe) used were disabled upon his resignation. In between searching for employment in late February 2020, the Mardi Gras holiday and COVID-19 lockdown in mid-March, Rebowe was unable to contact most of his clients. Mr. Johnson sent emails to Mr. Rebowe to notify him of the NOD he had received, but the email account was disabled; As a result, Mr. Johnson assumed that Mr. Rebowe had responded to the BOE. Mr. Rebowe was made aware of the missing signature on Mr. Johnson's 2018 PFD in September 2020, when Mr. Johnson was contacted by the BOE regarding the amendment. Mr. Johnson immediately contacted Mr. Rebowe and submitted the amendment on 9/4/2020. Mr. Rebowe apologized for the error and stated the COVID-19 lockdown and his change of employment were the contributing factors in responding to the missing signature. Mr. Rebowe stated that the PFD was originally filed timely; it was just missing Johnson's signature. He stated the amount assessed does not "seem justifiable" for only a missing signature. He would appreciate if the Ethics Board would consider the extenuating circumstances and he respectfully request a waiver for Mr. Johnson's late fee assessment.

This is Mr. Johnson's first PFD late filing and late fee assessment.

OTHER LATE FEE INFORMATION

Disclosure Statements:

- Other Outstanding Statements: No
- Other Outstanding Late Fees: No
- Prior Late Fees: No
- Reassessed Late Fees: No

Campaign Finance:

- Outstanding Late Fees: No
- Prior Late Fees: No



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A Professional Accounting Corporation

October 26, 2020

VIA FAX
(225) 381-7271

Ms. Donna Bourgeois
Administrative Coordinator

Re: Ricky Johnson, Sr. – Tier 2 Annual PFDS for 2018 – Amendment
Jefferson Parish School Board – District 2
Late fee Assessment – Report: PFD19006992

Dear Ms. Bourgeois:

I respectfully request a waiver of the late fee for Ricky Johnson, Sr.'s Tier 2 Annual PFDS for 2018 – Amendment (Report PFD 19006992) for the following reasons:

1. I assisted Mr. Johnson in the preparation of his 2018 PFDS and filed it on May 15, 2019. In doing so, I inadvertently filed the PFDS without his signature.
2. In mid-February 2020, I resigned from my position as a Partner at Carr, Riggs & Ingram, CPAs ("CRI") and joined Postlethwaite & Netterville, CPAs in mid-March 2020. My business e-mail and phone were disabled upon my resignation and between searching for employment, the late February Mardi Gras holidays, and the COVID-19 lockdown in mid-March, I was unable to contact most of my clients between employment dates to inform them that I was no longer employed by CRI and my contact information was disabled. As a result, Mr. Johnson sent e-mails to my disabled e-mail address to notify me of the notice he received from the Ethics Board. As a result, Mr. Johnson thought I responded to the Ethics notice he received in February.
3. I was first made aware of the missing signature of the 2018 PFDS in September 2020 when Mr. Johnson received a call from the Board of Ethics informing him his signature was still missing. Mr. Johnson immediately contacted me, and I filed the missing signature via fax on September 4, 2020.

ETHICS BOARD REC'D
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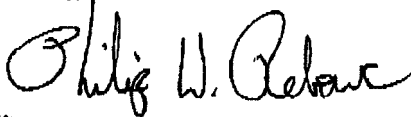
Fax Received 10:31:25 2020-10-26

4. I apologize for the error and the delay in filing, but obviously the COVID-19 lockdown and my employment change were major contributions to the delay in responding to the missing signature.
5. The PFDS was not filed late but was filed with a missing signature. The late fee assessment does not seem justifiable for only a missing signature.

I appreciate your consideration of the extenuating circumstances and again respectfully request a waiver of the late fee assessment.

Please contact me at your convenience if you should have any further questions.

Sincerely,



Philip W. Rebowe, CPA